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ENFORCEMENT OF ASSESSMENTS IN THE COURTS OF A FOREIGN JURISDICTION. — While, in addition to the ordinary remedy by distress, a personal action can be maintained for general taxes—at least if a statute so provides—it is frequently held in this country that such an action cannot be brought to recover special assessments for local improvements, and that a statute allowing it is unconstitutional.¹ But supposing that such a statute is valid, the question sometimes arises as to its enforcement in a foreign jurisdiction. An English court recently refused, at the suit of an Australian municipality, to enforce a special assessment, though a valid Australian statute gave the municipality a right of action. *Sydney Municipal Council v. Cork*, 25 T. L. R. 6 (Eng., K. B. D., Oct. 15, 1908). There seem to be no prior cases on the point either in England or in this country.² The refusal to allow the action for assessments in a foreign jurisdiction may conceivably be rested on two grounds: first, that the action involves the title to real estate; second, that it is a penal action.

Courts universally refuse to entertain a suit to determine the title to foreign land.³ Such an action is *in rem*, and the courts where the land lies alone have jurisdiction. But the cases go further and hold that an action will not lie for a trespass to foreign land.⁴ So also it has been held that a quasi-contractual action cannot be entertained to enforce a rent charge on land in another jurisdiction.⁵ This is determined, at least in the case of a trespass, as a question of jurisdiction and not merely of venue,⁶ on the ground that the suit involves the question of title to the land. But that should not deprive the court of jurisdiction; for the suit is not *in rem* and the title is only incidentally in issue.⁷ Moreover, courts often do pass on the question of title to foreign land, as in the case of a contract to sell.⁸ In the case of a personal action to collect a tax or an assessment, it is true, the title to land is involved; but it is only incidentally. Hence the court is right in not placing its decision on this ground.

But the courts of one jurisdiction will not enforce the penal laws of another.⁹ Hence, by the weight of authority, the courts of a state will not entertain a suit brought by a foreign state or by a citizen of such a state to enforce a forfeiture, or any other right except specific performance of an obligation, or specific reparation, or compensation.¹⁰ Thus, an action will not lie in a foreign jurisdiction to compel a father to support his bastard child.¹¹ Nor will the courts enforce an obligation imposed by a foreign statute to contribute to the support of a son-in-law.¹² Such matters are regarded as of purely local concern, in the nature of police regulations. This would seem to be clearly so in the case of foreign revenue laws, which are so lightly regarded that contracts made in evasion of them are not regarded as illegal.¹³ The principal case is, therefore, to be supported on this ground.

¹ *Ivanhoe v. Enterprise*, 29 Ore. 245. See note in 35 L. R. A. 58.

² See *Henry v. Sargeant*, 13 N. H. 321, 332.

³ *Roberdeau v. Rous*, 1 Atk. 543.

⁴ *Livingston v. Jefferson*, 1 Brock (U. S.) 203.

⁵ *Whitaker v. Forbes*, 1 C. P. D. 51.

⁶ *British, etc., Co. v. Companhia de Moçambique*, [1893] A. C. 602.

⁷ *Little v. Ry.*, 65 Minn. 48.

⁸ *Penn v. Lord Baltimore*, 1 Ves. Sr. 444.

⁹ *Dacey*, *Conflict of Laws*, 220.

¹⁰ *O'Reilly v. R. R.*, 16 R. I. 388. But see *Huntington v. Attrill*, 146 U. S. 657. See 6 HARV. L. REV. 154.

¹¹ *Graham v. Monsergh*, 22 Vt. 543.

¹² *De Brimont v. Penniman*, 10 Blatch. (U. S.) 436.

¹³ *Holman v. Johnson*, Cowp. 341.